



- Legislative Updates – Mark Dyckman
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- Taxpayer Services – Benji Sutton



Legislative Updates

Published by the authority of the State of Illinois - Web Only, 1, 10/2018

Income Tax

HB 3342 (Public Act 100-0587)

- Extends the Hospital tax credit
 - Tax years ending on or before December 31, 2022.
 - Amount equal to the lesser of the amount of real property taxes paid during the tax year on real property used for hospital purposes during the prior tax year or the cost of free or discounted services provided during the tax year.
- Creates an Adoption tax credit
 - Tax years ending on or after December 31, 2018.
 - \$2,000 for children residing out-of-state.
 - \$5,000 for children residing in state.
- Extends the Natural Disaster tax credit
 - Tax years beginning prior to January 1, 2019.

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Income Tax

HB 4751 (Public Act 100-0905)

- Equalizes treatment of College Savings Pool and ABLE accounts
 - Tax years beginning on or after January 1, 2018.
 - Provides for a modification to AGI regarding the transfer of moneys from a qualified tuition program administered by the State to an ABLE account established under an out-of-state ABLE account program.
 - Sunsets in 5 years.

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Income Tax

SB 1437 (Public Act 100-0865)

- Extends Standard Exemption COLA
 - Tax years ending on or before December 31, 2023.

Income Tax

SB 3527 (Public Act 100-0629)

- Amends the River Edge Redevelopment tax credit
 - DNR (previously DCEO) determines amount of eligible rehab costs and expenses.
 - Codifies 5-year carry forward.
- Creates the Historic Preservation Tax Credit Act
 - 25% of qualified expenses, not to exceed \$15 million per year and \$3 million per plan.
 - 10-year carry forward.
 - Provides for recapture.

Sales and Excise Tax

HB 3342 (Public Act 100-0587)

- Creates the Marketplace Fairness Act
 - Response to Wayfair decision

HB 4415 (Public Act 100-0594)

- Extends exemption for coal and aggregate exploration, mining, off-highway hauling, processing, maintenance, and reclamation equipment to June 30, 2023.

Sales and Excise Tax

SB 3141 (Public Act 100-0940)

- Establishes monetary penalties for failure to keep or produce books and records
 - \$1,000 for first offense.
 - \$3,000 for subsequent offense.

Local Governments

HB 3342 (Public Act 100-0587)

- 5% reduction in allocations to LGDF, PTF and DPTF for FY 2019.
 - 10% reduction for FY 2018.
- Cost of collection administrative fees reduced from 2.0% to 1.5%.
- School districts with PPRT receipts \geq to 13% receive 16% of total amount distributed to school districts in FY 2017, but not to exceed \$4.3M.



Tax Processing

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Individual Income Tax: Statistics, Reminders and Updates

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IL-1040 Statistics

- 6.2 million IL-1040 returns filed (electronic & paper)
- Over 5.3 million were filed electronically (over 85% market share)
 - Over 3.5 million were electronically filed by a tax professional
 - 11% zero balance
 - 63% refund
 - 26% balance due
- Year to date, 3,798,527 Individual Income Tax refunds have been issued totaling approximately \$1.55 billion.

IL-1040 Reminders

- Prior Year IL-1040s can be filed electronically
- First time Illinois filers – paper check refunds only
- County Name and Property Index Number still needed to claim property tax credit.
- Use tax of \$600 or less may still be reported on IL-1040; otherwise use ST-44.
 - Approximately \$7.75 million reported so far on the 2017 IL-1040

IL-1040 Reminders

- Mark 3rd party designee box to discuss client's return.
- Verify individual estimated/extension payments and look up an IL 1099-G using MyTax Illinois web application.
- Paid tax preparers who file more than 10 IL-1040s must electronically file.
- PTIN required for returns from paid tax professionals.

IL-1040 Anti-Fraud Update

- 2014 had an overall savings of \$4.5 million.
- 2015 had an overall savings of \$6,002,628.23.
- 2016 had verified money savings of \$19,164,454
- 2017 had verified money savings of \$31,294,897
- 2018 to date has had a significant increase over 2017. These figures will be released later in the fourth quarter.

IL-1040 Anti-Fraud Update – Data Analytics

- In 2018 the Department expanded its use of Data Analytics to identify potential fraud and identity theft cases to stop erroneous refunds from being issued.
- The new analytical models focus on K-12 Education Credits, as well as Business Income/Loss and Earned Income Credit in an effort to detect and prevent fraud associated with taxpayers and preparers who fraudulently report business income or loss in order to manipulate adjusted gross income and achieve or maximize credits and refunds.
- The focus of each model is to accurately identify taxpayers either claiming credits or claiming to operate a business who will not respond with supportive documentation when requested.
- The goal was to develop a process to allow for the systematic adjustment of these returns and the subsequent issuance of correspondence.

IL-1040 Anti-Fraud Update – Data Analytics

- To date, the Department has issued 11,923 return correction notices for the K-12 Education Credit Model, received 3,151 responses (26%) and 2,107 fully supported the credit amount claimed. **82%** of the return correction notices sent either did not respond or could not support the originally claimed credit amount.
- To date, the Department has issued 83,467 return correction notices between the Business Income, Business Loss and Earned Income Credit Models and has received 28,398 responses (34%). **84%** of the return correction notices sent either did not respond or could not support the originally claimed credit amount.
- **These new analytical models have resulted in over \$44 million in money savings in 2018!**



Business Income Tax and Withholding: Statistics, Reminders and Updates

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Business Income Tax Statistics

- 657,642 Illinois Business Income Tax returns filed (electronic & paper)
- 496,097 were filed electronically (75% market share). Of these returns,
 - 221,226 IL-1120-ST
 - 115,444 IL-1065
 - 93,212 IL-1041
 - 66,215 IL-1120
- Year to date, 43,452 Business Income Tax refunds have been issued totaling approximately \$573.7 million.

Business Income Tax Deadline Extension

- The Department of Revenue is aware that taxpayers may be struggling with the complexity of changes resulting from recent federal tax reform and the availability of guidance at the federal level, and recognizes that taxpayers may have trouble meeting the extended due date of the Illinois income tax return.
- As a result, the Department **will approve** requests for abatement of penalties for late filing of any Forms IL-1120, IL-1120-ST, IL-1065 and IL-1041 due to reasonable cause on a case-by-case basis, provided those returns are filed on or before November 15, 2018. **Please note:** Requests for abatement should be made after a notice has been sent and received by the taxpayer.
- The taxpayer's request for abatement of late filing penalties due to reasonable cause shall be submitted by email to: REV.PR.D@Illinois.gov or in writing:
 - ILLINOIS DEPARTMENT OF REVENUE
PROBLEMS RESOLUTION DIVISION
PO BOX 19014
SPRINGFIELD IL 62794-9014

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Withholding Income Tax Statistics

- For second quarter 2018, IDOR has received 336,617 IL-941 returns. Of these, 2,831 (**0.84%**) suspended for manual review in Account Processing. For second quarter 2017, **3.67%** of IL-941s suspended for manual review.
- This reduction in suspense highlights the effectiveness of changes to improve the IL-941 over the past few years, including elimination of the annual filing frequency, modification of the return to capture payroll data, and the electronic filing mandate.
- Year to date, 27,466 Withholding Income Tax refunds have been issued totaling approximately \$51.7 million.

Electronic Filing Requirement for Withholding Income Tax

The Department requires all employers and payers to file the following forms electronically:

- Starting with the 2017 tax year, federal Forms W-2, Wage and Tax Statement; W-2c, corrected Wage and Tax Statement; and W-2G, Certain Gambling Winnings, and
- Starting with the 2018 tax year, Form IL-941, Illinois Withholding Income Tax Return.

How do I file electronically?

- MyTax Illinois - You can file Forms IL-941, IL-941-X, W-2, W-2c, and W-2G.
Visit our website at tax.illinois.gov for more information.
- Federal/State Employment Tax (FSET) program - Form IL-941 may be filed electronically through participating third-party software vendors.
- Electronic W-2 Transmittal Program - Forms W-2, employers may also transmit through third-party services.

What if I am required to file electronically, but cannot?

You may request a waiver of the electronic filing requirement if you do not have internet access or it is a hardship to file electronically. Contact Taxpayer Assistance at 1 800 732-8866 or 217 782-3336 to request a waiver form. Complete the waiver form and mail it to the address listed on the form. We will notify you if the waiver is approved or denied.

Electronic Filing Requirement for Sales Tax

- Public Act 100-0303 requires taxpayers with average annual receipts of \$20,000 or more to file electronically beginning with the January 2018 liability period.
- Failure to file electronically will result in loss of the 1.75 percent Cost of Collection discount.
- In September 2018, 101,961 of the 105,828 ST-1s received were filed electronically. (96.3%)
- The increase in electronically filed returns is reducing the time spent by Department staff to correct errors, and has improved our ability to allocate money to local governments in a timely manner.



Individual Income Tax: Upcoming Changes

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IL 1040 Changes

Step 1: Personal Information

A Enter personal information and Social Security numbers. You must provide the entire Social Security number for you and your spouse. Do not provide a partial Social Security number.

Your first name and initial	Your last name	Your Social Security number
Spouse's first name and initial	Spouse's last name	Spouse's Social Security number
Mailing address (See instructions if foreign address)		Apartment number
City	State	ZIP or Postal Code
Foreign Nation, if not United States (do not abbreviate)		
B Filing status: <input type="checkbox"/> Single or head of household <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Widowed		
C Check if someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. <input type="checkbox"/> You <input type="checkbox"/> Spouse		
D Check the box if this applies to you during 2018: <input type="checkbox"/> Nonresident - Attach Sch. NR <input type="checkbox"/> Part-year resident - Attach Sch. NR		

Social Security numbers moved from Step 1 (B) to Step 1 (A)

Dependent check box moved from Step 4 to Step 1

Non Resident Check Box moved from Step 5 to Step 1

IL 1040 Changes Continued

- Step 4 was updated and all federal line references were updated per the revised federal 1040.
- Exemptions have changed to \$2,225 per individual (P.A. 100-865)
- Tax Rate was adjusted to 4.95%
- Steps 5 & 6 were combined and line 12 was removed. The rest of the lines on the form were re-numbered accordingly.



Illinois Department of Revenue 2018 Form IL-1040

Individual Income Tax Return

or for fiscal year ending ____/____/____

Over 80% of taxpayers file electronically. It is easy and you will get your refund faster. Visit tax.illinois.gov.

Step 1: Personal Information

A Enter personal information and Social Security numbers. You must provide the entire Social Security number for you and your spouse. Do not provide a partial Social Security number.

Your first name and initial _____ Your last name _____ Your Social Security number _____
Spouse's first name and initial _____ Spouse's last name _____ Spouse's Social Security number _____
Mailing address (See instructions if foreign address) _____ Apartment number _____
City _____ State _____ ZIP or Postal Code _____

Foreign Nation, if not United States (do not abbreviate) _____

B Filing status: ☐ Single or head of household ☐ Married filing jointly ☐ Married filing separately ☐ Widowed

C Check if someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. ☐ You ☐ Spouse

D Check the box if this applies to you during 2018: ☐ Nonresident - Attach Sch. NR ☐ Part-year resident - Attach Sch. NR

Step 2: Income

(Whole dollars only)

1 Federal adjusted gross income from your federal Form 1040, Line 7. **1** _____ .00
2 Federally tax-exempt interest and dividend income from your federal Form 1040, Line 2a. **2** _____ .00
3 Other additions. Attach Schedule M. **3** _____ .00
4 Total income. Add Lines 1 through 3. **4** _____ .00

Step 3: Base Income

5 Social Security benefits and certain retirement plan income received if included in Line 1. Attach Page 2 of federal return. **5** _____ .00
6 Illinois Income Tax overpayment included in federal Form 1040, Schedule 1, Ln. 10. **6** _____ .00
7 Other subtractions. Attach Schedule M. **7** _____ .00
Check if Line 7 includes any amount from Schedule 1299-C. ☐
8 Add Lines 5, 6, and 7. This is the total of your subtractions. **8** _____ .00
9 Illinois base income. Subtract Line 8 from Line 4. **9** _____ .00

Step 4: Exemptions

10 **a** Enter the exemption amount for yourself and your spouse. See instructions. **a** _____ .00
b Check if 65 or older: ☐ You + ☐ Spouse # of checkboxes X \$1,000 = **b** _____ .00
c Check if legally blind: ☐ You + ☐ Spouse # of checkboxes X \$1,000 = **c** _____ .00
d If you are claiming dependents, enter the amount from Schedule IL-E/EIC, Step 2, Line 1. **d** _____ .00
Attach Schedule IL-E/EIC.
Exemption allowance. Add Lines a through d. **10** _____ .00

Step 5: Net Income and Tax

11 Residents: Net income. Subtract Line 10 from Line 9. **11** _____ .00
Nonresidents and part-year residents: Enter the Illinois net income from Schedule NR. Attach Schedule NR. **11** _____ .00
12 Residents: Multiply Line 11 by 4.95% (.0495). Cannot be less than zero. **12** _____ .00
Nonresidents and part-year residents: Enter the tax from Schedule NR. **12** _____ .00
13 Recapture of investment tax credits. Attach Schedule 4255. **13** _____ .00
14 Income tax. Add Lines 12 and 13. Cannot be less than zero. **14** _____ .00

Step 6: Tax After Nonrefundable Credits

15 Income tax paid to another state while an Illinois resident. Attach Schedule CR. **15** _____ .00
16 Property tax and K-12 education expense credit amount from Schedule ICR. **16** _____ .00
Attach Schedule ICR.
17 Credit amount from Schedule 1299-C. Attach Schedule 1299-C. **17** _____ .00
18 Add Lines 15, 16, and 17. This is the total of your credits. Cannot exceed the tax amount on Line 14. **18** _____ .00
19 Tax after nonrefundable credits. Subtract Line 18 from Line 14. **19** _____ .00

Step 7: Other Taxes

20 Household employment tax. See instructions. **20** _____ .00
21 Use tax on internet, mail order, or other out-of-state purchases from UT Worksheet or UT Table in the instructions. Do not leave blank. **21** _____ .00
22 _____ .00
23 Total Tax. Add Lines 19, 20, 21, and 22. **23** _____ .00

Staple W-2 and 1099 forms here
Staple your check and IL-1040-V here

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IL-1040 Front (R-12/18)

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This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.



24 Total tax from Page 1, Line 23. 24 .00

Step 8: Payments and Refundable Credit

25 Illinois Income Tax withheld. Attach Schedule IL-WIT. 25 .00
26 Estimated payments from Forms IL-1040-ES and IL-505-I,
including any overpayment applied from a prior year return. 26 .00
27 Pass-through withholding. Attach Schedule K-1-P or K-1-T. 27 .00
28 Earned Income Credit from Schedule IL-E/EIC, Step 4, Line 8. Attach Schedule IL-E/EIC. 28 .00
29 Total payments and refundable credit. Add Lines 25 through 28. 29 .00

Step 9: Total

30 If Line 29 is greater than Line 24, subtract Line 24 from Line 29. 30 .00
31 If Line 24 is greater than Line 29, subtract Line 29 from Line 24. 31 .00

Step 10: Underpayment of Estimated Tax Penalty and Donations - Only complete Step 10 for late-payment penalty for underpayment of estimated tax or to make a voluntary charitable donation.

32 Late-payment penalty for underpayment of estimated tax. 32 .00
a ☐ Check if at least two-thirds of your federal gross income is from farming.
b ☐ Check if you or your spouse are 65 or older and permanently living in a nursing home.
c ☐ Check if your income was not received evenly during the year and you annualized your income on Form IL-2210.
Attach Form IL-2210.
d ☐ Check if you were not required to file an Illinois Individual Income Tax return in the previous tax year.
33 Voluntary charitable donations. Attach Schedule G. 33 .00
34 Total penalty and donations. Add Lines 32 and 33. 34 .00

Step 11: Refund

35 If you have an amount on Line 30 and this amount is greater than Line 34, subtract Line 34 from Line 30.
This is your overpayment. 35 .00
36 Amount from Line 35 you want refunded to you. Check one box on Line 37. See instructions. 36 .00
37 I choose to receive my refund by
a ☐ direct deposit - Complete the information below if you check this box.
Routing number ☐ Checking or ☐ Savings
Account number
b ☐ Illinois Individual Income Tax refund debit card.
c ☐ paper check.
38 Amount to be credited forward. Subtract Line 36 from Line 35. See instructions. 38 .00

Step 12: Amount You Owe

39 If you have an amount on Line 31, add Lines 31 and 34. - or -
If you have an amount on Line 30 and this amount is less than Line 34,
subtract Line 30 from Line 34. This is the amount you owe. See instructions. 39 .00

Step 13: If this is a joint return, both you and your spouse must sign below.

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Sign Here	Your signature	Date (mm/dd/yyyy)	Spouse's signature	Date (mm/dd/yyyy)	Daytime phone number
Paid Preparer Use Only	Print/Type paid preparer's name		Paid preparer's signature	Date (mm/dd/yyyy)	<input type="checkbox"/> Check if self-employed Paid Preparer's PTIN
	Firm's name		Firm's FEIN		
	Firm's address		Firm's phone		
Third Party Designee	Designee's name (please print)		Designee's phone number		<input type="checkbox"/> Check if the Department may discuss this return with the third party designee shown in this step.



If no payment enclosed, mail to:
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD, IL 62726-0001



If payment enclosed, mail to:
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001

IL-1040 Back (R-12/18)

DR _____ AP _____ RR _____ DC _____ IR _____ ID _____



Schedule IL-WIT is only required for paper filers

With this schedule you will still need to send in paper copies of W-2s or 1099s.

Illinois Department of Revenue
Schedule IL-WIT Illinois Income Tax Withheld
Tax year ending ____/____/____
Attach to your Form IL-1040. If you have more than five withholding forms, complete multiple copies of this schedule. IL Attachment No. 31
Use the reference for Column A shown in the chart below.

Form Type	Letter Code for Column A	Form Type	Letter Code for Column A
W-2	W	1099-DIV	D
W-2G	WG	1099-INT	I
1099-R	R	1042-S	S
1099-G	G	1099-B	B
1099-MISC	M	1099-K	K
1099-OID	O		

Step 1: Provide your withholding records (includes all W-2 and 1099 forms)

Your name as shown on Form IL-1040 _____ Your Social Security number _____

Column A Form type	Column B Employer/Payer Identification Number	Column C Federal Wages, Winnings, Gross Distributions, Compensation, etc.	Column D Illinois Wages, Winnings, Gross Distributions, Compensation, etc.	Column E Illinois Income Tax Withheld
1 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
2 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
3 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
4 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
5 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00

Step 2: Provide spouse's withholding records (includes all W-2 and 1099 forms)

Your spouse's name as shown on Form IL-1040 _____ Your spouse's Social Security number _____

Column A Form type	Column B Employer/Payer Identification Number	Column C Federal Wages, Winnings, Gross Distributions, Compensation, etc.	Column D Illinois Wages, Winnings, Gross Distributions, Compensation, etc.	Column E Illinois Income Tax Withheld
6 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
7 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
8 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
9 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00
10 _____	_____	\$ _____ .00	\$ _____ .00	\$ _____ .00

Step 3: Total Illinois withholding


11 Add the amounts in Column E for Lines 1 through 10 (and the amounts from Column E of any additional copies you attached). This is the total amount of your Illinois income tax withheld. Enter this amount here and on Form IL-1040, Line 25. 11 \$ _____ .00

→ Attach all Schedules IL-WIT to your IL-1040. ←

IL-1040 Schedule IL-WIT Front (N-12/18)
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This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

Earned Income Credit will now be reported on the Schedule IL-E/EIC

 **Illinois Department of Revenue**
2018 Schedule IL-E/EIC Illinois Exemption and Earned Income Credit
Attach to your Form IL-1040 IL Attachment No. 30

Read this information first
Complete this schedule only if you are claiming dependents or are eligible for the Illinois Earned Income Credit. If you fraudulently claim the Earned Income Credit, you may not be allowed to claim the credit for up to ten years. You also may have to pay penalties.
Note If claiming the Illinois Earned Income Credit, you must attach a copy of pages 1 and 2 of your federal Form 1040 to this schedule.

Step 1: Provide the following information
Your name as shown on your Form IL-1040 _____ Your Social Security number _____

Illinois Dependent Exemption Allowance
Step 2: Dependent information
Complete the table for each person you are claiming as a dependent. Report any additional dependents in Table A on the back of this schedule.

Dependent's first name	Dependent's last name	Social Security number	Dependent's relationship to you	Dependent's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you	Eligible for Earned Income Credit
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

1 Multiply the total number of dependents being claimed here and on Table A by \$2,225. _____ X \$ 2,225
Enter the result here and on Form IL-1040, Line 10d. 1 _____ .00

Illinois Earned Income Credit
Complete this section **only** if you qualify for the Illinois Earned Income Credit. Attach a copy of federal Form 1040, Pages 1 and 2.
Note If you are not claiming a qualifying child, do not complete the table below.


Step 3: Qualifying Child Information
Complete the table for qualifying children that are **not** included in Step 2. Report any additional qualifying children in Table B on the back of this schedule.

Child's first name	Child's last name	Social Security number	Child's relationship to you	Child's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	

1 Enter your wages, salaries and tips from your federal Form 1040, Line 1. 1 _____ .00
2 Enter your business income or (loss) from your federal Form 1040, Schedule 1, Line 12. If you report an amount on Line 2, you must answer the question in Line 2a below. 2 _____ .00
2a Does your occupation require a city, state, or county issued professional license, registration, or certification? 2a Yes ☐ No ☐
2b If you answered "Yes" to Line 2a, you must enter the name of the issuing agency and your license, registration, or certification number. Report additional licenses, registrations, or certifications in Table C on the back of this schedule.
(Name of issuing agency) _____ (License, registration, or certification number) _____

IL-1040 Schedule IL-E/EIC Front (R-12/18)
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This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.



Dependent
information is
reported in Step 2.

Qualifying Child
Information is
captured in
Step 3.

Business
information is
reported in
step 3 as well.

- 3 If you are filing your 2018 federal return as married filing jointly but are filing your 2018 Illinois return as married filing separately, enter your federal adjusted gross income (AGI) from your married filing jointly federal Form 1040, Line 7. 3 _____ .00
- 3a If you entered an amount on Line 3, enter your spouse's Social Security number from your married filing jointly federal return. 3a _____ - - - - -
- 4 Is the statutory employee box marked on your W-2, Wage and Tax Statement, Box 13? 4 Yes ☐ No ☐

Step 4: Figure your Illinois Earned Income Credit

- 5 Enter the amount of federal Earned Income Credit from your federal Form 1040, Line 17a. 5 _____ .00
- 6 Multiply the amount on Line 5 by 18% (.18). 6 _____ .00
- 7 Illinois residents: Enter 1.0. Nonresidents and part-year residents: Enter the decimal from Schedule NR, Line 48. 7 _____ .
- 8 Multiply Line 6 by the decimal on Line 7. This is your Illinois Earned Income Credit. Enter this amount here and on your Form IL-1040, Line 28. → 8 _____ .00
- Remember: Intentionally submitting false information is a crime under Section 1301 of the Illinois Income Tax Act**

Schedule IL-E/EIC Table A - Additional Dependent Information

Complete this table to report additional dependents from Step 2.

Dependent's first name	Dependent's last name	Social Security number	Dependent's relationship to you	Dependent's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you	Eligible for Earned Income Credit
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Schedule IL-E/EIC Table B - Additional Qualifying Children Information

Complete this table to report additional qualifying children from Step 3.

Child's first name	Child's last name	Social Security number	Child's relationship to you	Child's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	

Schedule IL-E/EIC Table C - Additional Licenses, Registrations, or Certifications

Complete this table to report additional information from Step 3, Line 2b.

Issuing Agency	License, Registration, or Certification Number

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Anti-Fraud and Identity Theft Updates: Identity Quizzes and PIN Letters

- Beginning in 2019, taxpayers who meet certain criteria will be selected to receive either an identity quiz letter or a PIN letter to ensure that they have filed the return that has been received under their personal identification information.
- Taxpayers selected to take the identity quiz will receive a letter requesting them to take the quiz online at MyTax Illinois within a designated timeframe. When necessary, the quiz can be taken with the assistance of a designated member our Taxpayer Assistance Division. Identity quizzes will consist of questions that only the legitimate taxpayers should be able to answer. The return for which the quiz letter has been sent will remain unprocessable and no refund will be issued until the quiz is passed or the taxpayer has been able to provide the information necessary for us to verify their identity.
- Taxpayers selected to receive a PIN letter will be mailed a PIN number that must be entered into MyTax Illinois within a designated timeframe. The return for which the PIN letter has been sent will remain unprocessable, and no refund will be issued until the PIN has been entered into MyTax Illinois.
- Although identity quizzes and PIN letters will provide taxpayers with a quicker and more efficient way to verify their identity and acknowledge the validity of a return received under their personal identification information, it remains necessary for us to continue to issue our current identity verification notice in some situations.



Business Income Tax and Withholding: Upcoming Changes

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1299 Changes

- 1299 Schedules are being redesigned for 2018, with a table to list out the credits by placing an identifying code and other information regarding each credit in a grid.
- These changes will dramatically shorten the length of the 1299s, for example, the 1299-D will go from a seven-page form to a one-page form.
- The 1299-I will be utilized to find the appropriate codes and record keeping regarding the credits being claimed.



Illinois Department of Revenue

2018 Schedule 1299-D Income Tax Credits (for corporations and fiduciaries)

Attach to your Form IL-1120, IL-1041, IL-990-T. For tax years ending on or after December 31, 2018.

Year ending

Month Year
IL Attachment No. 3

Enter your name as shown on your return.

Enter your federal employer identification number (FEIN).

Read this information before completing this form:

Refer to Schedule 1299-I, Income Tax Credits Information and Worksheets, and Schedule 1299-D, Instructions, for information on how to complete this schedule. All figures should be rounded to whole dollars. If you are carrying forward credits from a previous year, you must refer to your 2017 Schedule 1299-D, Step 3 to determine the amount of available credit carryforward that you may use on this 2018 Schedule 1299-D. If you have more credits than lines available, attach a separate schedule in the same format with all the required information and complete Step 2, Line 21 on this schedule only.

Step 1: Worksheet (Complete this step only if you earned this credit during your current tax year.)

■ **Research and Development** - Follow the instructions on this worksheet to calculate the Research and Development credit amount to enter in Step 2, Column E.

- | | A
Base period avg. expenses | B
This year's expenses |
|--|--------------------------------|---------------------------|
| 1 Enter the amounts from Schedule 1299-I, Line 6 of the Research and Development Worksheet. | ◆ 1 _____ | ◆ 1 _____ |
| 2 Subtract Line 1, Column A from Line 1, Column B. If negative, enter zero. | | ◆ 2 _____ |
| 3 Multiply Line 2 by 6.5% (.065). Enter the result here and in Step 2, Column E on the line with "5" in Column A and Credit Code 5340 in Column B. | | ◆ 3 _____ |

Step 2: Figure your Credit - All credits being claimed or established must be listed in Step 2 even if they are not being used in the current year.

- | | |
|--|-----------|
| 4 Enter your income tax from Form IL-1120, Step 7, Line 47; Form IL-1041, Step 6, Line 44; or Form IL-990-T, Step 5, Line 21. | ◆ 4 _____ |
| 5 Enter your Credit for Income Tax Paid to Another State from Form IL-1041, Schedule CR, Line 59 (Form IL-1041 filers only, all others enter 0). | ◆ 5 _____ |
| 6 Subtract Line 5 from Line 4. If the amount is zero or negative, enter zero. | 6 _____ |

◆ A Years Left to Carry	◆ B Credit Code	◆ C IL Tax Year Credit Earned	◆ D Identifying Number	◆ E Credit Earned or Carried	◆ F Distributive Share or Transfer	zzG Total Credit	H Calculation	I Credit Applied	J Credit Carryforward
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

- 21 Follow the Schedule 1299-D Instructions to determine the amount of credit you may claim this year. Enter the amount here and on your Form IL-1120, Line 48, Form IL-1041, Line 46, or Form IL-990-T, Line 22.

◆ 21 _____

Schedule 1299-D (R-12/18)

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This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this
information is REQUIRED. Failure to provide information could result in a penalty.



Business Income Tax Voucher Changes

For tax years ending on or after December 31, 2018, the following payment vouchers will be discontinued:

- **Form IL-505-B**, Automatic Extension Payment;
- **Form IL-1120-ES**, Estimated Income and Replacement Tax Payment Coupons for Corporations; and
- **Forms IL-516-I and IL-516-B**, Pass-through Prepayment Vouchers and Instructions.

Business Income Tax Voucher Changes

Taxpayers making an extension payment, an estimated payment, or a voluntary prepayment of their tax liabilities will use the voucher associated with the return type they are filing. See the list on the following slide to determine the correct voucher type to use:

Business Income Tax Voucher Changes

Form	Return Type	Voucher
IL-1120	Corporation Income and Replacement Tax	IL-1120-V
IL-1120-ST	Small Business Corporation and Replacement Tax	IL-1120-ST-V
IL-1065	Partnership Replacement Tax	IL-1065-V
IL-1041	Fiduciary Income and Replacement Tax	IL-1041-V
IL-990-T	Exempt Organization Income and Replacement Tax	IL-990-T-V

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Business Income Tax Voucher Changes

Using one voucher for payments associated with the return type will:

- eliminate confusion about which lines to list credits and payments,
- reduce the number of lines on each return, and
- allow the Department to process payments in a more efficient manner.

****Voucher Changes Do Not Apply to Individual Income Tax****

What will the change look like on the business income tax return?

Effective for tax years ending on or after December 31, 2018, taxpayers will claim credits carried forward, extension payments, estimated payments, voluntary prepayment of their tax liabilities, and any other payments made before the original due date of their return on one line instead of separate lines on their business income tax return. These payments will be reported as “Credits and payments made before the original tax due date”. See examples on the next slide.

Example for IL-1120

Current - 2017 IL-1120 reports credits carried forward, estimated payments, and extension payments on multiple lines:

60 Payments. See instructions.

a Credit from prior year overpayments.

60a _____ .00

b Total estimated payments.

60b _____ .00

c Form IL-505-B (extension) payment.

60c _____ .00

d Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T.

60d _____ .00

e Illinois gambling withholding. Attach Form(s) W-2 G.

60e _____ .00

New - 2018 IL-1120 will report all of these credits and payments on one line:

60 Payments. See instructions.

a Credits and payments made before the original tax due date.

60a _____ .00

b Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T.

60b _____ .00

c Illinois gambling withholding. Attach Form(s) W-2 G.

60c _____ .00

Example for IL-1065

Current - 2017 IL-1065 reports credits carried forward, extension payments, and IL-516 prepayments on multiple lines:

- 61 Payments. See instructions.
- | | | | |
|---|-----|-------|-----|
| a Credit from prior year overpayments. | 61a | _____ | .00 |
| b Form IL-505-B (extension) payment. | 61b | _____ | .00 |
| c Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T. | 61c | _____ | .00 |
| d Illinois gambling withholding. Attach Form(s) W-2 G. | 61d | _____ | .00 |
| e Form IL-516-I prepayments. | 61e | _____ | .00 |
| f Form IL-516-B prepayments. | 61f | _____ | .00 |

New - 2018 IL-1065 will report all of these credits and payments on one line:

- 61 Payments. See instructions.
- | | | | |
|---|-----|-------|-----|
| a Credits and payments made before the original tax due date. | 61a | _____ | .00 |
| b Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T. | 61b | _____ | .00 |
| c Illinois gambling withholding. Attach Form(s) W-2 G. | 61c | _____ | .00 |

Withholding Updates

- The Department is currently developing an option for taxpayers to respond to Withholding overpayment notices through MyTax Illinois. The solution will route the taxpayer to submit either an amended return or request a payment transfer, depending on their situation. The goal is to reduce our response time from 60-90 days to less than 30 days.
- The Department is incorporating suggested improvements into its W-2 filing solution within MyTax Illinois. In January 2019, MyTax Illinois will begin to offer the following:
 - A bulk filing solution, allowing taxpayers to upload a file, rather than manually enter each W-2.
 - For taxpayers who manually enter their W-2s, we will pre-populate the name and address information onto each W-2, rather than require this to be reentered onto each Form.



General Reminders

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Cross Account Offsets

IDOR will soon be expanding offsets of refunds across tax types. Prior to issuing any refund, our system will look to see if there are any outstanding assessed liabilities. If any assessed liabilities are found, the system will offset the necessary portion of the refund and apply this amount against any outstanding assessed liabilities. The taxpayer will receive a notice indicating that the refund has been applied to the outstanding liability and any remaining overpayment will be refunded to the taxpayer.

Cross Account Offsets

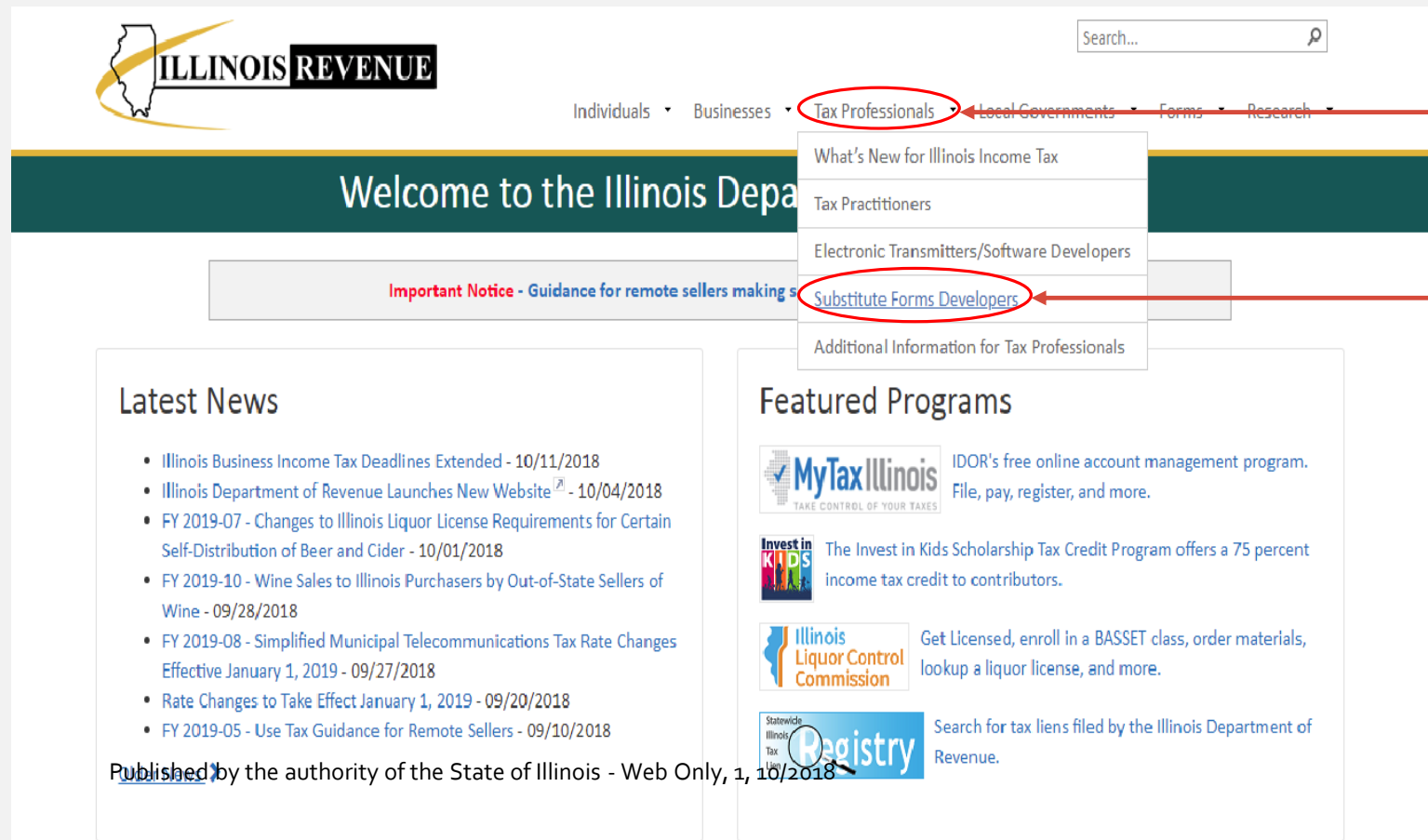
IDOR will also soon expand its application of eligible overpayments to assessed liabilities prior to sending out a final bill. This will allow taxpayers to utilize existing credits that are not currently eligible to be refunded, reduce the issuance of unnecessary bills, and will allow liabilities to be paid in a more timely manner (thus reducing amount of penalty and interest owed by the taxpayer). If the liability is paid in full, the taxpayer will receive a notice indicating that a final bill would have been issued, however, available overpayments were applied to reduce the liability. If a liability remains following the application of available overpayments, a final bill will be issued and the balance due will reflect the offsets which occurred.

Draft Form Access

- Draft forms have been posted to IDOR's website. The URL is:
<https://www2.illinois.gov/rev/taxprofessionals/Pages/SubstituteFormsDevelopers.aspx>
- To obtain access to the draft forms, you will need to read the **Guidelines for Substitute Tax Forms (Form IL-8633-SF)** document then complete and submit **Form IL-8633-SF** a email to IDOR's Office of Publications Management at REV.VendorForms@illinois.gov.
- Once access is granted, you will be provided additional information on how to access the secure "Draft Forms" area on our website.



Draft Form Access



The screenshot shows the Illinois Department of Revenue website. At the top, the logo for the Illinois Department of Revenue is on the left, and a search bar is on the right. Below the logo, there is a navigation bar with links for Individuals, Businesses, Tax Professionals, Local Governments, Forms, and Research. The 'Tax Professionals' link is circled in red. A dropdown menu is open under 'Tax Professionals', showing options: 'What's New for Illinois Income Tax', 'Tax Practitioners', 'Electronic Transmitters/Software Developers', 'Substitute Forms Developers' (circled in red), and 'Additional Information for Tax Professionals'. A red arrow points from the text 'Select "Substitute Forms Developers"' to this option. Below the navigation bar, there is a banner for 'Welcome to the Illinois Department of Revenue'. Below the banner, there is a section for 'Latest News' with a list of recent updates. To the right of the news section, there is a section for 'Featured Programs' with links to 'MyTax Illinois', 'Invest in Kids', 'Illinois Liquor Control Commission', and 'Statewide Illinois Tax Registry'. At the bottom of the page, there is a footer with the text 'Published by the authority of the State of Illinois - Web Only, 1, 10/2018'.

ILLINOIS REVENUE

Search...

Individuals ▾ Businesses ▾ Tax Professionals ▾ Local Governments ▾ Forms ▾ Research ▾

Welcome to the Illinois Department of Revenue

Important Notice - Guidance for remote sellers making sales in Illinois

Latest News

- Illinois Business Income Tax Deadlines Extended - 10/11/2018
- Illinois Department of Revenue Launches New Website ^{PDF} - 10/04/2018
- FY 2019-07 - Changes to Illinois Liquor License Requirements for Certain Self-Distribution of Beer and Cider - 10/01/2018
- FY 2019-10 - Wine Sales to Illinois Purchasers by Out-of-State Sellers of Wine - 09/28/2018
- FY 2019-08 - Simplified Municipal Telecommunications Tax Rate Changes Effective January 1, 2019 - 09/27/2018
- Rate Changes to Take Effect January 1, 2019 - 09/20/2018
- FY 2019-05 - Use Tax Guidance for Remote Sellers - 09/10/2018

Featured Programs

- MyTax Illinois** - IDOR's free online account management program. File, pay, register, and more.
- Invest in Kids** - The Invest in Kids Scholarship Tax Credit Program offers a 75 percent income tax credit to contributors.
- Illinois Liquor Control Commission** - Get Licensed, enroll in a BASSET class, order materials, lookup a liquor license, and more.
- Statewide Illinois Tax Registry** - Search for tax liens filed by the Illinois Department of Revenue.

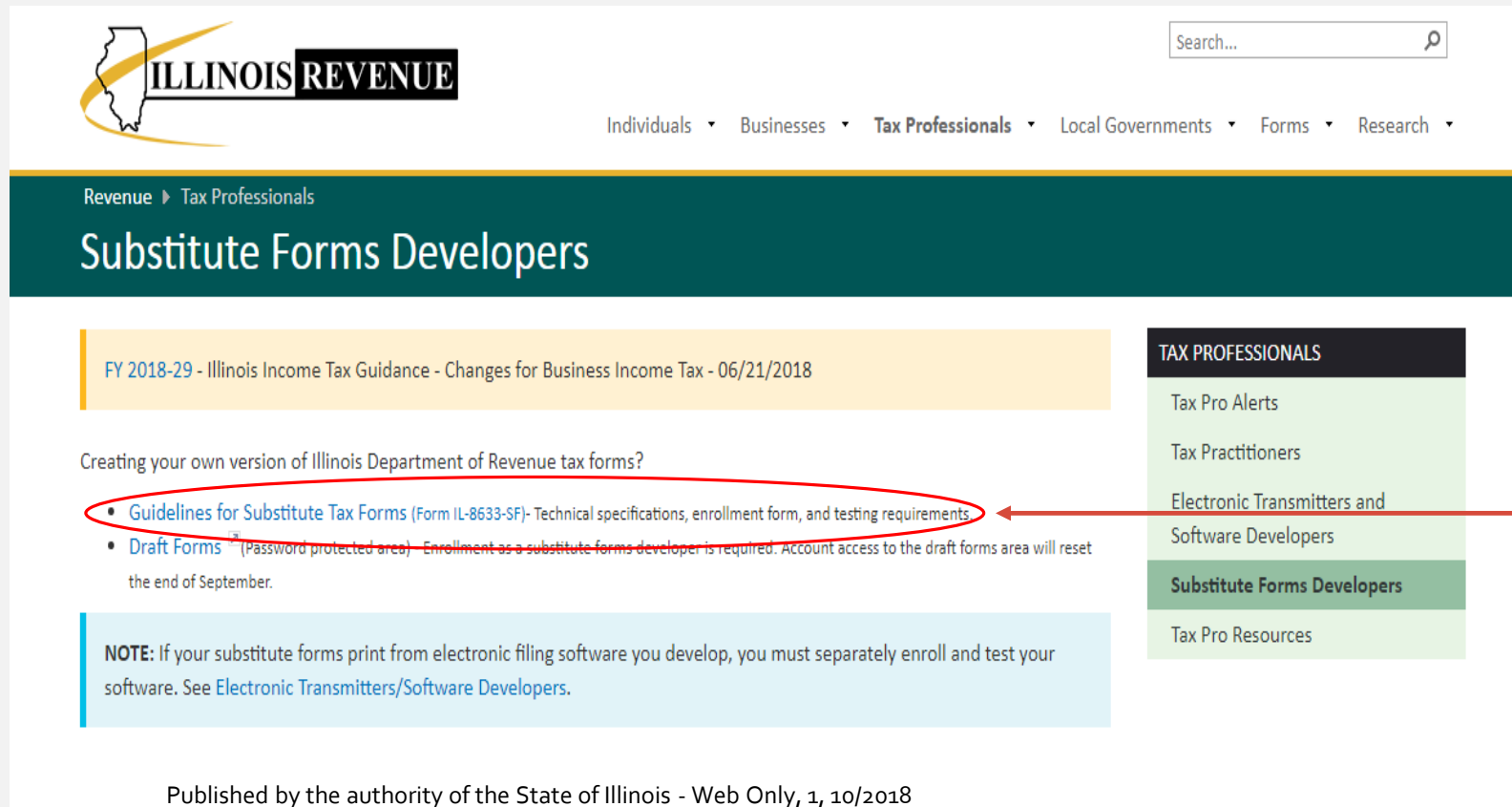
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Select "Tax Professionals"

Select "Substitute Forms Developers"



Draft Form Access





Individuals ▾ Businesses ▾ **Tax Professionals** ▾ Local Governments ▾ Forms ▾ Research ▾

Revenue ▸ Tax Professionals

Substitute Forms Developers

FY 2018-29 - Illinois Income Tax Guidance - Changes for Business Income Tax - 06/21/2018

Creating your own version of Illinois Department of Revenue tax forms?

- [Guidelines for Substitute Tax Forms \(Form IL-8633-SF\)](#) - Technical specifications, enrollment form, and testing requirements.
- [Draft Forms](#) TM (Password protected area) - Enrollment as a substitute forms developer is required. Account access to the draft forms area will reset the end of September.

NOTE: If your substitute forms print from electronic filing software you develop, you must separately enroll and test your software. See [Electronic Transmitters/Software Developers](#).

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TAX PROFESSIONALS

- Tax Pro Alerts
- Tax Practitioners
- Electronic Transmitters and Software Developers
- Substitute Forms Developers**
- Tax Pro Resources

The Guidelines for Substitute Tax Forms include form IL-8633-SF which must be submitted for approval to access IDOR's draft forms



Taxpayer Services

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Power of Attorney

- The IL-2848 has been updated. The updated form can be found on our web site.
- After January 1, 2018 only POA's submitted on the IL-2848 with a revision date of 07/17 will be accepted and processed as a valid Power of Attorney.
- **DO NOT ATTACH** to correspondence or the original tax returns.

Power of Attorney

Power of Attorney can be submitted 2 ways to the Illinois Department of Revenue:

- Email to Rev.POA@Illinois.gov
 - If the Power of Attorney is submitted via email you will receive email confirmation that it has been processed. Each POA must be a separate pdf. Multiple pdfs can be attached to one email.
- Fax to 217-782-4217
 - If the Power of Attorney is submitted via fax you will need to wait 3 business days for it to be processed.

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Illinois Department of Revenue

IL-2848 Power of Attorney



Read this information first

Submit your completed form to **REV.POA@illinois.gov**. Do not attach to your tax return. You also may be required to provide a copy of this form to a representative of the Illinois Department of Revenue. This power of attorney automatically expires 10 years from the date it is signed. If you do not properly complete this form, you will be required to submit a new Form IL-2848. See the instructions for additional information.

Note: A separate form may need to be completed for each taxpayer. An asterisk (*) below indicates a required field.

Step 1: Complete the following taxpayer information

If your client is married filing jointly and you are representing both taxpayers you must list both spouses in Step 1 along with both social security numbers or do two separate forms for each of them.

Name of individual or business*

Identification number (i.e., FEIN or SSN)* - All nine digits required.

Street address*

Illinois Account ID (if known)

City*

State*

ZIP*

()

Daytime phone number*

Step 2: Identify the authorized agent or fiduciary executing this form - Signature required in Step 6

Complete the following if the taxpayer is a corporation, partnership, trust, or estate (i.e., not an individual taxpayer) or if someone other than the taxpayer is authorizing the power of attorney and the taxpayer is an individual. If you are not the taxpayer and you already have been designated by the courts as power of attorney, do not complete this form. Instead complete Form IL-56, Notice of Fiduciary Relationship. See instructions for who can execute this form.

Name*

Title*

Street address*

()

Daytime phone number*

City*

State*

ZIP*

Email address

Failure to provide identification number for an attorney results in many POA forms being rejected.

Attorneys and accountants must provide the jurisdiction in which they are licensed. Many POA forms are being rejected because this is missing.

Step 3: Identify the representative(s) - If more than two representatives, list the total number here: _____

Attach a copy of page one for every two additional representatives. (See instructions.) **Note:** If any representative listed is a person who is not an attorney, a certified public accountant, or an enrolled agent, you must complete the notary section of Step 6.

The taxpayer named above appoints the following representative as attorney-in-fact:

Name of individual*

Check one: ☐ Attorney ☐ CPA ☐ Enrolled agent
(if applicable)

Name of firm, if applicable

Identification number (Attorney License No., PTIN, FEIN, or SSN)* - See instr.

Street address*

City* State* ZIP*

() ()
Daytime phone number* Fax number

Email address

☐ Check this box if you want to authorize the Department to send duplicate copies of notices to the representative listed above.

Complete the following if a box above is checked to indicate that the representative is an attorney, CPA, or enrolled agent

I declare that I am **not** currently under suspension or disbarment and that I am

- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Signature of representative

Date

Print name

Jurisdiction (state(s), etc.)

Name of individual*

Check one: ☐ Attorney ☐ CPA ☐ Enrolled agent
(if applicable)

Name of firm, if applicable

Identification number (Attorney License No., PTIN, FEIN, or SSN)* - See instr.

Street address*

City* State* ZIP*

() ()
Daytime phone number* Fax number

Email address

☐ Check this box if you want to authorize the Department to send duplicate copies of notices to the representative listed above.

Signature of representative

Date

Print name

Jurisdiction (state(s), etc.)

Failure to check the
Type of
Appointment
results in many POA
forms being
rejected

Step 4: Revocation of power of attorney appointments

This power of attorney revokes all powers of attorney on file with the Illinois Department of Revenue with respect to the same matters and years or periods covered. If you do not want to revoke prior powers of attorney, check this box: ☐

Step 5: Identify the tax matters and the type of appointment — Designate the Tax Matters to which the power of attorney applies and the Type of Appointment.

Tax Matters

Tax Type/Tax Form(s) or Notices*

Tax Year(s) or Filing Period(s)*

Tax Type/Tax Form(s) or Notices

Tax Year(s) or Filing Period(s)

Tax Type/Tax Form(s) or Notices

Tax Year(s) or Filing Period(s)

Type of Appointment — Check either General or Specific Appointment. Do not check both boxes. See instructions.

☐ General Appointment

The attorneys-in-fact named above shall have, subject to revocation, full power of attorney to perform any act that the principals can and may perform, including the authority to receive and discuss confidential information for the tax matters listed above.

☐ Specific Appointment

The attorneys-in-fact named above shall have, subject to revocation, power of attorney to receive and discuss with the Illinois Department of Revenue confidential information for the tax matters listed above and to perform only those additional acts that the principals can and may perform designated below. (Check the following, as applicable.)

- ☐ Yes Endorse or collect checks in payment of refunds.
- ☐ Yes Receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- ☐ Yes Execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- ☐ Yes Execute consents extending the statutory period for assessments or collection of taxes.
- ☐ Yes Delegate authority or substitute another representative.
- ☐ Yes Execute offers in compromise or settlement of tax liability.
- ☐ Yes Represent the taxpayer before the Illinois Department of Revenue in administrative hearings or the Illinois Independent Tax Tribunal (requiring representation by an attorney).
- ☐ Yes Represent the taxpayer before the Illinois Department of Revenue in proceedings other than administrative hearings, such as proceedings before the Informal Conference Board or the Board of Appeals.
- ☐ Yes Obtain a private letter ruling on behalf of the taxpayer.
- ☐ Yes Other (Please describe.)

Step 6: Signature (Required) - This form must be signed by the taxpayer listed in Step 1 or the individual listed in Step 2

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Taxpayer's Signature* Print name* Title, if applicable Date*

Spouse's signature (required if spouse is listed in Step 1) Print name Date

Complete the following if any representative listed in Step 3 is a person other than an attorney, a certified public accountant, or an enrolled agent.

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following:

Any person signing as or for the taxpayer

- ☐ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here, OR

Signature of witness Date

Signature of witness Date

- ☐ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary Date

IL-2848 (R-07/17)

Notary seal



RESET

PRINT

Check this box
to keep prior
POA forms
active.

Third-Party Designee

A Third-Party Designee established on the income tax return (Individual, and Withholding) will allow representatives to answer any questions that arise during the processing of their client's return, call us with questions about their clients return, and receive or respond to notices we send.

- A third-party designee will no longer expire.
- This will increase a representatives ability to work with the Department on tax routine issues.
- This change is retroactive and will be applicable to previously filed returns.
- This will decrease the requirement for the IL-2848 to be filed.
- Third-party designee can be revoked by submitting a written request to the Department. You can send this by fax to 217-782-4217 or email to Rev.POA@Illinois.gov.

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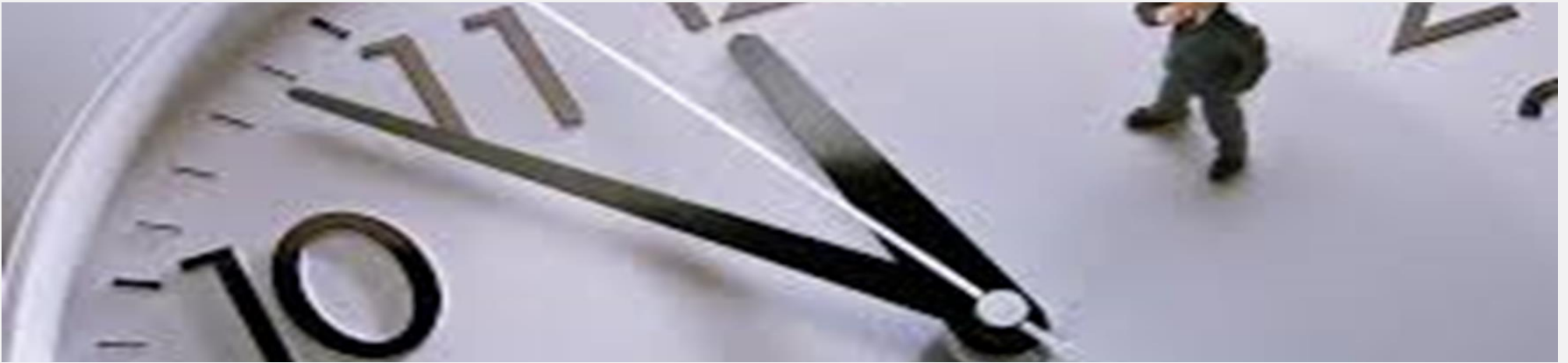
Note: Business Income Tax is not included at this time.





Voluntary Disclosure Program Changes

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EFFECTIVE AUGUST 1, 2018

- Changes have been made to the program to streamline and make the process more efficient.
- The Voluntary Disclosure program is now being managed by the Problems Resolution Division in Springfield.

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Changes to Voluntary Disclosure Program

- The new one page BOA-2 Voluntary Disclosure application is available on our website.
- Once the returns have been processed and tax and interest paid, there is no longer a need to file a BOA-1 petition to get the penalties waived.
- The time that it takes to complete a Voluntary Disclosure from start to finish should decrease drastically.

Voluntary Disclosure Contact Information:

Problems Resolution Division - VDA
Illinois Department of Revenue
PO BOX 19014
Springfield, IL 62794
Phone: (217) 785-7313
Email: rev.prd@Illinois.gov

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IDOR Contact Information

- Website www.tax.illinois.gov
- Taxpayer Assistance 800-732-8866
- E-File for Tax Professionals 866-440-8680
- Business Hot Line 217-524-4772
- Central Registration 217-785-3707

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Questions?



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